

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**SUMMARY OF FOURTH INTERIM FEE APPLICATION OF EPIQ CORPORATE
RESTRUCTURING, LLC AND EPIQ eDISCOVERY SOLUTIONS
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FROM
SEPTEMBER 1, 2020 THROUGH JANUARY 31, 2021**

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The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

Name of Applicant:

**Epiq Corporate Restructuring, LLC and
Epiq eDiscovery Solutions**

Authorized to Provide Professional Services to:

- Commonwealth of Puerto Rico
- Puerto Rico Sales Tax Financing Corporation
- Puerto Rico Highways and Transportation Authority
- Employees Retirement System of the Government of the Commonwealth of Puerto Rico
- Financial Oversight and Management Board for Puerto Rico

Retention Order Entered on June 29, 2017
(Effective as of May 21, 2017)

Date of Retention:

September 1, 2020 through January 31, 2021

Interim Fee Period for which Compensation and Reimbursement is sought:

Amount of Compensation sought as actual, reasonable and necessary for the Interim Fee Period:

\$18,473.90

Amount of Expense Reimbursement sought as actual, reasonable and necessary for the Interim Fee Period:

\$39,669.47

Total Compensation and Expenses Requested for the Interim Fee Period:

\$54,448.59

Blended Rate of Professionals during the Interim Fee Period:

\$209.93

Summary of Monthly Fee Statements

Monthly Fee Statements					Payment
Period Covered	Fees	Expenses	Total	Payment Date	Amount
9/1/2020 – 11/30/2020	\$11,997.50	\$24,146.72	\$36,144.22	n/a	\$0.00
12/1/2020 – 1/31/2021	\$6,476.40	\$15,522.75	\$21,999.15	n/a	\$0.00
Total Final Request	\$18,473.90	\$39,669.47	\$58,143.37		\$0.00

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**FOURTH INTERIM FEE APPLICATION OF EPIQ CORPORATE RESTRUCTURING,
LLC AND EPIQ EDISCOVERY SOLUTIONS
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FROM
SEPTEMBER 1, 2020 THROUGH JANUARY 31, 2021**

Pursuant to sections 327, 330, and 331 of chapter 11 of the United States Code, (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the *Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to The Petition Date*, dated June 29, 2017 [D.I. 540] (the “Retention Order”), the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [D.I. 3269] (the “Interim Compensation Order”), and the Local Rules of Bankruptcy Practice and Procedure

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

of the United States Bankruptcy Court for the District of Puerto Rico (the “Local Bankruptcy Rules”), the firm of Epiq Corporate Restructuring, LLC and Epiq eDiscovery Solutions (together, “Epiq”), administrative advisor and e-discovery vendor for the above-captioned debtors (collectively, the “Debtors”), hereby files this fourth interim fee application (this “Fourth Interim Fee Application”) for: (i) compensation in the amount of \$18,473.90 for the reasonable and necessary professional services Epiq rendered to the Debtors from September 1, 2020 through September 30, 2020 and October 1, 2020 through January 31, 2021 (the “Fee Period”); and (ii) reimbursement for the actual and necessary expenses that Epiq incurred during these time periods, in the amount of \$39,669.47.

In support of the Application, Epiq respectfully states as follows:

Jurisdiction

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue in the Court is proper pursuant to 28 U.S.C. § 1408.
3. The bases for the relief requested herein are sections 328, 330, 331 and 503(b) of the Bankruptcy Code, Bankruptcy Rule 2016 and Local Bankruptcy Rule 2016-1.

Disclosure of Compensation and Requested Final Award

4. Epiq files this Application requesting interim allowance and approval of compensation in the amount of \$58,143.37 for professional services rendered by Epiq to the Debtors and reimbursement of actual and necessary expenses incurred by Epiq.
5. In accordance with the Interim Compensation Order, Epiq has served the monthly fee statements covering the periods September 1, 2020 through November 30, 2020 and December 1,

2020 through January 31, 2021 (the “Monthly Fee Statements”)². Pursuant to the Interim Compensation Order, Epiq has served the Monthly Fee Statement on: (a) attorneys for the Oversight Board, (b) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority (c) the Office of the United States Trustee for the District of Puerto Rico (d) attorneys for the Official Committee of Unsecured Creditors (e) attorneys for the Official Committee of Retired Employees, (f) the Puerto Rico Department of Treasury, and (g) attorneys for the Fee Examiner

6. As of the date hereof, Epiq has previously requested to be paid \$14,779.12 (80% of the total amount requested of \$18,473.90) from the Debtors for fees and \$39,669.47 for expenses incurred by Epiq as administrative agent and e-discovery vendor during the period through and including January 31, 2021. This represents 80 percent of the fees and 100 percent of the expenses incurred as administrative agent and e-discovery vendor and invoiced through and including January 31, 2021 as identified in the Monthly Fee Statement.³

7. The fees sought in this Application reflect an aggregate of 88.0 hours expended by Epiq professionals during the rendering necessary and beneficial administrative services to the Debtors at a blended average hourly rate of \$209.93 for professionals. Epiq maintains computerized records of the time expended in the performance of the professional services

² The Monthly Fee Statements are the following: *Eighth Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from September 1, 2020 Through November 30, 2020* and *Ninth Monthly Statement of Epiq Corporate Restructuring, LLC and Epiq ediscovery Solutions for Allowance of Compensation and Reimbursement of Expenses as Service Agent for the Period from December 1, 2020 Through January 31, 2021*.

³ Pursuant to the Interim Compensation Order, the Debtors are authorized to pay each retained professional, unless the Court orders otherwise, an amount equal to (a) 80 percent of the such professional’s undisputed professional fees and (b) 100 percent of the undisputed expenses incurred by such professional and identified in such professional’s monthly statement to which no objection has been served.

required by the Debtors and their estates. These records are maintained in the ordinary course of Epiq's practice.

8. The hourly rates and corresponding rate structure utilized by Epiq in these cases are generally equivalent to the hourly rates and corresponding rate structure predominantly used by Epiq for comparable matters, whether in Chapter 11 or otherwise, regardless of whether a fee application is required.

9. Epiq's hourly rates are set at a level designed to compensate Epiq fairly for the work of its professionals. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

10. Epiq regularly reviews its bills to ensure that the Debtors are only billed for services that were actual and necessary. Moreover, in accordance with the Local Bankruptcy Rules, Epiq regularly reduces its expenses, particularly expenses related to overtime travel and overtime meals.

11. No understanding exists between Epiq and any other person for the sharing of compensation sought by Epiq, except among the parent, affiliates, members, employees and associates of Epiq.

Background

12. On May 3, 2017, the Oversight Board commenced a title III case for the Commonwealth of Puerto Rico by filing a voluntary petition for relief pursuant to section 304 (a) of PROMESA (the "Commonwealth Title III Case"). Thereafter the Oversight Board commenced a title III case for each of COFINA, the Employees, Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS Title III Case"), the Puerto Rico Highways and Transportation Authority ("HTA Title III Case"), and the Puerto Rico Electric

Power Authority (“PREPA Title III Case”) (and together with the Commonwealth Title III Case, the “Title III Cases”).⁴ By orders dated June 29, 2017 [Docket No. 537] and October 6, 2017 [Docket No. 1417], the Court approved the joint administration of the Title III Cases.

13. On June 29, 2017, the Court entered the Order Authorizing Employment and Payment of Epiq Bankruptcy Solutions, LLC as Service Agent, Nunc Pro Tunc to the Petition Date, [Docket No. 540] (the “Retention Order”), approving the Debtors’ employment and retention of Epiq as service agent nunc pro tunc to the ERS Title III Case/HTA Title III Case petition date, May 21, 2017.⁵ Pursuant to the Retention Order, Epiq is authorized to be compensated on an hourly basis for professional services rendered to the Debtors and reimbursed for actual and necessary expenses incurred by Epiq in connection therewith.

14. On August 23, 2017, the Court entered the Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals⁶ [Docket No. 1150], (as amended, the “Interim Compensation Order”).

Summary of Professional Services

15. Pursuant to, and consistent with, the relevant requirements of the Interim Compensation Order, the Fee Committee Order, and the Local Bankruptcy Rules (collectively, the “Guidelines”), as applicable, the following exhibits are attached hereto:

⁴ Unless otherwise indicated, references to docket numbers shall be to the docket of the Commonwealth Title III Case.

⁵ On August 13, 2018, the Oversight Board executed a services agreement with Epiq authorizing Epiq eDiscovery Solutions to serve as a neutral vendor and provide document repository and production services.

⁶ On November 8, 2017, the Court entered the First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 1715]. On June 6, 2018 the Court entered the Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3269]

- a. **Exhibit A** contains a certification by the undersigned regarding compliance with the Guidelines (the “Certification”);
- b. **Exhibit B** contains a list of Epiq’s project categories and the total billed to each category during the Fee Period;
- c. **Exhibit C** contains a billing summary for the Fee Period that includes the name of each professional for whose work compensation is sought, the aggregate time expended by each professional and the corresponding hourly billing rate at Epiq’s current billing rates and an indication of the individual amounts requested as part of this Fourth Interim Fee Application; and
- d. **Exhibit D** contains the time detail for the Fee Period.
- e. **Exhibit E** consists of Epiq’s records of expenses incurred during the Fee Period in the rendition of the professional services to the Debtors and their estates

16. To provide a meaningful summary of services rendered on behalf of the Debtors and their estates for the Fee Period, Epiq has established, in accordance with its internal billing procedures, the following matter numbers in connection with these cases:

Matter No.	Matter Description
205	Noticing
220	Affidavits
400	Fee Statements

17. The following is a summary, by matter, of the most significant professional services rendered by Epiq as administrative agent during the Fee Period. This summary is organized in accordance with Epiq’s internal system of matter numbers.⁷

⁷ This summary of services rendered during the Fee Period is not intended to be a detailed or exhaustive description of the work performed by Epiq, but, rather, is intended to highlight certain key areas where Epiq provided services to the Debtors during the Fee Period. A summary description of the work performed in the Fee Period, categorized by project code, and those day-to-day services and the time expended in performing such services, are set forth in the Monthly Fee Statement.

A. Noticing (Matter #205)

Total Fees: \$3,977.70
Total Hours: 20.50

18. The eDiscovery services provided in this category include loading of processed productions onto local servers, designing and implementing security features in the Relativity data repository, refining the repository and the database fields, the continued maintenance of the repository, and other related tasks.

B. Affidavits (Matter #220)

Total Fees: \$1,745.20
Total Hours: 9.90

19. This category includes preparation of affidavits of service related to Epiq's service of notices of document requests mailed to various parties that produced documents maintained in its data repository.

C. Fee Statements (Matter #400)

Total Fees: \$12,751.00
Total Hours: 57.60

20. Time in this category was spent in the preparation of the Monthly Fee Statements.

Reasonable and Necessary Services Rendered by Epiq

21. The foregoing professional services rendered by Epiq on behalf of the Oversight Board during the Fee Period were reasonable, necessary and appropriate to the administration of the Debtors' bankruptcy cases and related matters.

22. Epiq is one of the country's leading Chapter 11 administrators, with experience in noticing, claims administration, solicitation, balloting and facilitating other administrative aspects of bankruptcy cases. As a specialist in claims management, consulting and legal administration services, Epiq provides comprehensive solutions to a wide variety of administrative issues for bankruptcy cases, and has substantial experience in matters of this size and complexity. Overall, Epiq brings to these Title III cases a particularly high level of skill and knowledge, which inured to the benefit of the Debtors and all stakeholders.

23. During the Fee Period, Epiq consulted and assisted the Oversight Board with noticing and maintenance of a data repository. To this end, as set forth in detail in **Exhibit C** of the Application, numerous Epiq professionals expended time rendering services on behalf of the Debtors and their estates.

24. During the Fee Period, Epiq's hourly billing rates for the professionals responsible for managing these Title III cases ranged from \$175.00 to \$225.00. Allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$209.93 (based on 88.00 recorded hours at Epiq's regular billing rates in effect at the time of the performance of services). The hourly rates and corresponding rate structure utilized by Epiq in these cases are generally equivalent to the hourly rates and corresponding rate structure predominantly used by Epiq for comparable matters, whether in Chapter 11 or otherwise, regardless of whether a fee application is required.

Epiq's Requested Compensation and Reimbursement Should be Allowed

25. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . and reimbursement for actual, necessary expenses." Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

26. In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including:

1. the time spent on such services;
2. the rates charged for such services;
3. whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
4. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
5. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

27. In the instant case, Epiq respectfully submits that the services for which it seeks compensation in the Application were necessary for and beneficial to the Debtors and their estates and were rendered to protect and preserve the Debtors' estates. Epiq respectfully submits that the services rendered were performed economically, effectively and efficiently and that the

results obtained to date have benefited all stakeholders in the cases. Epiq further submits that the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Debtors, their estates and all parties in interest.

28. Epiq's professionals spent a total of 88.00 hours during the Fee Period, which services have a fair market value of \$18,473.90. As demonstrated by the Fourth Interim Fee Application and all of the exhibits submitted in support hereof, Epiq spent its time economically and without unnecessary duplication. In addition, the work conducted was carefully assigned to appropriate professionals according to the experience and level of expertise required for each particular task. In summary, the services rendered by Epiq were necessary and beneficial to the Debtors and their estates, and were consistently performed in a timely manner commensurate with the complexity, importance, novelty and nature of the issues involved.

29. Accordingly, Epiq respectfully submits that approval of the compensation and expense reimbursement sought herein is warranted.

No Prior Request

30. No prior application for the relief requested herein has been made to this or any other court.

Notice

Epiq has provided notice of the Application to: (i) the attorneys for the Oversight Board, Proskauer Rose LLP and O'Neill & Borges LLC; (ii) the attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP and Marini Pietrantoni Muñiz LLC; (iii) the Office of the United States Trustee for the District of Puerto Rico; (iv) the attorneys for the Official Committee of Retired Employees, Jenner & Block LLP and Bennazar, García & Milián, C.S.P.; (v) the Puerto Rico Department of Treasury; (vi) the Fee Examiner, Brady Williamson; and (vii) counsel to the Fee Examiner, Godfrey & Kahn, S.C. and EDGE

Legal Strategies, PSC. In addition, the notice of hearing with respect to this Application will be served on all parties that have filed a notice of appearance in the Title III Cases. In light of the nature of the relief requested, Epiq respectfully submits that no further notice is necessary.

WHEREFORE, Epiq requests that it be allowed reimbursement for its fees and expenses incurred during the Fee Period in the total amount of \$58,143.37 consisting of (a) \$18,473.90 for reasonable and necessary professional services rendered by Epiq and (b) \$39,669.47 for actual and necessary costs and expenses, and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: September 29, 2021

/s/ Bradley J. Tuttle

Bradley J. Tuttle
Managing Director
Epiq Corporate Restructuring, LLC

EXHIBIT A

Certification

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF
FOURTH INTERIM FEE APPLICATION OF EPIQ CORPORATE RESTRUCTURING,
LLC AND EPIQ eDISCOVERY SOLUTIONS FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED FROM SEPTEMBER 1, 2020
THROUGH JANUARY 31, 2021**

Pursuant to the *United States Trustee Guidelines for Reviewing Applications*

*for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys
in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee,
28 CFR Part 58, Appendix B (the “Guidelines”), together with the Local Rule 2016-1,

¹ The Debtors in these title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780) (Last Four Digits of Federal Tax ID: 3747).

the undersigned, a Managing Director of Epiq Corporate Solutions, LLC (“Epiq”), service agent for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (“Commonwealth”), Puerto Rico Sales Tax Financing Corporation (“COFINA”), Puerto Rico Highways and Transportation Authority (“HTA”), Employees Retirement System for the Commonwealth of Puerto Rico (“ERS”), and Puerto Rico Electric Power Authority (“PREPA,” jointly with the Commonwealth, COFINA, HTA and ERS referred to as “Debtors”), pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² hereby certifies with respect to Epiq’s fourth interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtors’ Title III case, dated September 29, 2021 (the “Application”),³ for the period from September 1, 2020 through January 31, 2021 (the “Compensation Period”) as follows:

1. I am the professional designated by Epiq in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in accordance with the Guidelines and Local Rule 2016-1.
3. In respect of the Guidelines and Local Rule 2016-1, I certify that to the best of my knowledge, information, and belief formed after reasonable inquiry:
 - a) I have read the Application;

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

- b) the fees and disbursements sought fall within the Guidelines; except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Epiq and generally accepted by Epiq's clients; and
- c) in providing a reimbursable service, Epiq does not make a profit on that service, where the service is performed by Epiq in house or through a third party.

4. I hereby certify that no public servant of the Puerto Rico Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Oversight Board. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Epiq does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

5. I certify that Epiq has previously provided a monthly statement of Epiq's fees and disbursements by serving the monthly statement in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have precluded serving the fee statement within the time periods specified in the Order.

Respectfully submitted,

/s/ Bradley J. Tuttle
Bradley J. Tuttle
Managing Director
Epiq Corporate Restructuring, LLC

EXHIBIT B

Summary of Fees Billed by Subject Matter for the Fourth Interim Fee Application

Matter Number	Matter Description	Total Billed Hours	Total Fees Requested
205	Noticing	20.50	\$3,977.70
220	Affidavits	9.90	\$1,745.20
400	Fee Statements	57.60	\$12,751.00
TOTALS:		88.00	\$18,473.90

EXHIBIT C

Summary of Hours Billed by Professionals During the Fourth Interim Fee Application

Professional Person	Position with the Applicant	Total Hours Billed	Hourly Billing Rate	Total Compensation
Regina Amporfro	Client Services Project Manager II	48.90	\$225.00	\$11,002.50
Regina Amporfro	Client Services Project Manager II	9.50	\$203.00	\$1,928.5
Jacob Baez	Client Services Project Manager II	0.10	\$225.00	\$22.50
Kayla Berger	Client Services Project Manager I	0.20	\$175.00	\$35.00
Rafi Iqbal	Client Services Project Manager II	2.80	\$225.00	\$630.00
Kathryn Mailloux	Client Services Project Manager II	2.00	\$225.00	\$450.00
Sandhya Obulareddygari	Client Services Project Manager II	1.40	\$225.00	\$315.00
Jesse Steichen	Client Services Project Manager II	0.70	\$225.00	\$157.50
Kate Fong	Client Services Project Manager I	2.10	\$176.00	\$369.60
Vasudev Ganda	Client Services Project Manager I	0.10	\$175.00	\$17.50
Nadia Alazri	Client Services Project Manager I	1.8	\$175.00	\$315.00
Shunta Allen	Client Services Project Manager I	0.30	\$175.00	\$52.50
Olivia Alvarez	Client Services Project Manager I	3.90	\$175.00	\$682.50
Brad Baker	Client Services Project Manager I	0.40	\$175.00	\$70.00
Vincent Ester	Client Services Project Manager I	1.60	\$175.00	\$280.00
Jerry Fischer	Client Services Project Manager I	0.50	\$175.00	\$87.50
Amayrany Gutierrez	Client Services Project Manager I	0.70	\$175.00	\$122.50
Konstantina Haidopoulos	Client Services Project Manager I	0.80	\$175.00	\$140.00
Forrest Houku	Client Services Project Manager I	1.30	\$175.00	\$227.50
Elijah Jones	Client Services Project Manager I	0.30	\$175.00	\$52.50
Amy Lewis	Client Services Project Manager I	1.40	\$175.00	\$246.00
Lavicia Little	Client Services Project Manager I	0.10	\$175.00	\$17.50
Janice Livingstone	Client Services Project Manager I	3.80	\$175.00	\$665.00
Janice Livingstone	Client Services Project Manager I	1.60	\$181.00	\$289.60
David Mejia	Client Services Project Manager I	0.30	\$175.00	\$52.50
Sena Sharon	Client Services Project Manager I	0.80	\$175.00	\$140.20
Joshua Wheelon	Client Services Project Manager I	0.10	\$175.00	\$17.50
Carol Stancil	Client Services Project Manager I	0.50	\$165.00	\$87.50
TOTALS:		88.00		\$18,473.90
BLENDED RATE	\$209.93			

EXHIBIT D

MATTER NUMBER: 205 Matter Description: Noticing							
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation
Regina Amporfro	9/28/2020	Client Services Project Manager II	205 Noticing	COORDINATE SERVICE OF FEE APPLICATION	\$225.00	0.50	\$112.50
Janice Livingstone	9/28/2020	Client Services Project Manager I	205 Noticing	PREPARE FOR SERVICE OF EPIQ'S SIXTH AND SEVENTH CONSOLIDATED MONTHLY FEE APPLICATION AS REQUESTED BY R. AMPORFRO	\$175.00	0.50	\$87.50
Janice Livingstone	9/28/2020	Client Services Project Manager I	205 Noticing	RESEARCH UNSUCCESSFUL EMAIL PARTY AND PROVIDE DIRECTION REGARDING SAME	\$175.00	0.20	\$35.00
Nadia Alazri	9/28/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE REQUEST WITH RESPECT TO 6TH AND 7TH FEE APP (NO DOCKET NO.)	\$175.00	0.10	\$17.50
Nadia Alazri	9/28/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE REQUEST WITH RESPECT TO 6TH AND 7TH MONTHLY FEE STATEMENTS (NO DOCKET NOS.)	\$175.00	0.30	\$52.50
Nadia Alazri	9/28/2020	Client Services Project Manager I	205 Noticing	REVIEW UPDATES FROM NOTICING ON COMPLETION OF SERVICE AND CONFIRM EMAIL TO NOTICING WITH RESPECT TO 6TH AND 7TH FEE APPS	\$175.00	0.10	\$17.50
Amayrany Gutierrez	9/28/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE FOR EPIQ 6TH CONSOLIDATED MONTHLY FEE STATEMENT/ EPIQ 7TH DROP DATE 9/28/20	\$175.00	0.30	\$52.50
Elijah Jones	9/28/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE DROP DATE 9/28/2020.	\$175.00	0.30	\$52.50
Vincent Ester	9/28/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF 6TH & 7TH MONTHLY FEE STATEMENTS, DROP DATE 9/28/2020	\$175.00	0.10	\$17.50
Vincent Ester	9/28/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NO. 348	\$175.00	0.10	\$17.50
Vincent Ester	9/28/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF 6TH & 7TH MONTHLY FEE STATEMENTS, DROP DATE 9/28/2020	\$175.00	0.50	\$87.50
David Mejia	9/28/2020	Client Services Project Manager I	205 Noticing	ADDED EPIQ SIXTH CONSOLIDATED MONTHLY FEE STATEMENT, AND EPIQ SEVENTH CONSOLIDATED MONTHLY FEE STATEMENT TO TRACKER	\$175.00	0.10	\$17.50
Konstantina Haidopoulos	9/29/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE OF 6TH & 7TH EPIQ FEE APP SERVED ON 9/28/20	\$175.00	0.20	\$35.00
Vincent Ester	9/29/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF 6TH & 7TH CONSOLIDATED MONTHLY FEE STATEMENT, DROP DATE 9/28/2020	\$175.00	0.30	\$52.50
Joshua Wheelon	9/30/2020	Client Services Project Manager I	205 Noticing	REVIEW AND APPROVE DOCUMENTATION FOR SERVICE FOR DOCKET NUMBER N/A MONTHLY FEE STATEMENTS	\$175.00	0.10	\$17.50
Regina Amporfro	10/6/2020	Client Services Project Manager II	205 Noticing	COORDINATE FEE APPLICATION SERVICE	\$225.00	0.30	\$67.50
Jacob Baez	10/6/2020	Client Services Project Manager II	205 Noticing	SEND TWO MAIL FILES OF SERVICE OF FEE APPLICATIONS FILED AT DI 14454-14457	\$225.00	0.10	\$22.50
Janice Livingstone	10/6/2020	Client Services Project Manager I	205 Noticing	RESEARCH AND PREPARE FOR SERVICE OF DKT. #14454-14457, INTERIM FEE APPLICATIONS UPON MASTER SERVICE LISTS AND INTERIM NOTICE PARTIES,	\$175.00	1.60	\$280.00
Janice Livingstone	10/6/2020	Client Services Project Manager I	205 Noticing	REVIEW AND APPROVE OVERNIGHT MAIL FILE RELATED TO 10/6/2020 SERVICE	\$175.00	0.20	\$35.00
Janice Livingstone	10/6/2020	Client Services Project Manager I	205 Noticing	REVIEW AND APPROVE FIRST CLASS MAIL FILE FOR 10/6/2020 SERVICE REQUEST	\$175.00	0.10	\$17.50
Janice Livingstone	10/6/2020	Client Services Project Manager I	205 Noticing	COMMUNICATIONS WITH NOTICING TEAM MEMBER REGARDING 10/6/2020 SERVICE AND PROVIDE TO R. AMPORFRO REGARDING SAME	\$175.00	0.30	\$52.50

MATTER NUMBER: 205 Matter Description: Noticing							
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation
Sena Sharon	10/6/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.20	\$35.00
Jesse Steichen	10/6/2020	Client Services Project Manager II	205 Noticing	REVIEW REQUEST FOR DI 14454-14457 - EPIQ'S 2ND & 3RD INTERIM FEE APPS WITH S. OBULAREDDYGARI	\$225.00	0.30	\$67.50
Jesse Steichen	10/6/2020	Client Services Project Manager II	205 Noticing	REVIEW REQUEST FOR DI 14454-14457 - EPIQ'S 2ND & 3RD INTERIM FEE APPS	\$225.00	0.40	\$90.00
Nadia Alazri	10/6/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE REQUEST WITH RESPECT TO DOCKET NOS. 14454-14457	\$175.00	0.30	\$52.50
Forrest Houku	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.50	\$87.50
Forrest Houku	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.10	\$17.50
Forrest Houku	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.10	\$17.50
Amayrany Gutierrez	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NO. 14455/14457 DROP DATE 10/6/20	\$175.00	0.20	\$35.00
Amayrany Gutierrez	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET NO. 14455/14457 DROP DATE 10/6/20	\$175.00	0.20	\$35.00
Lavicia Little	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOCKET #14455,14457	\$175.00	0.10	\$17.50
David Mejia	10/6/2020	Client Services Project Manager I	205 Noticing	ADDED DI 14454-14457 TO TRACKER	\$175.00	0.20	\$35.00
Brad Baker	10/6/2020	Client Services Project Manager I	205 Noticing	REVIEW AND APPROVE DOCUMENTATION OF SERVICE DOCKET NO 14454-14457	\$175.00	0.40	\$70.00
Jerry Fischer	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF FEE STATEMENTS. DROP DATE 10/6/20	\$175.00	0.50	\$87.50
Carol Stancil	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOC # 14455,14457	\$175.00	0.50	\$87.50
Shunta Allen	10/6/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF DOC #14455,14457	\$175.00	0.30	\$52.50
Sandhya Obulareddygari	10/6/2020	Client Services Project Manager II	205 Noticing	COMPARING TRANSLATED FILE PROCESSING FILE 1 FOR REVIEW	\$225.00	0.50	\$112.50
Sandhya Obulareddygari	10/6/2020	Client Services Project Manager II	205 Noticing	SENT FILE FOR REVIEW	\$225.00	0.10	\$22.50
Sandhya Obulareddygari	10/6/2020	Client Services Project Manager II	205 Noticing	COMPARING FILES AND PREPARING FILE 2 FOR REVIEW.	\$225.00	0.80	\$180.00
Rafi Iqbal	10/7/2020	Client Services Project Manager II	205 Noticing	GENERATE MAILING FILES FOR SERVICE OF FEE APPLICATIONS	\$225.00	1.40	\$315.00
Rafi Iqbal	10/7/2020	Client Services Project Manager II	205 Noticing	GENERATE MAILING FILES FOR SERVICE OF FEE APPLICATIONS	\$225.00	1.30	\$292.50
Sena Sharon	10/7/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE LISTS FOR DOCKET NOS. 14454-14457	\$175.00	0.20	\$35.00
Forrest Houku	10/7/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.60	\$105.00
Sena Sharon	10/16/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF DOCKET NOS. 14454-14457	\$175.00	0.20	\$35.00
Kathryn Mailloux	10/22/2020	Client Services Project Manager II	205 Noticing	OBJECTION EXHIBIT REVIEW	\$225.00	2.00	\$450.00
Rafi Iqbal	10/31/2020	Client Services Project Manager II	205 Noticing	PROCESS RETURNED MAIL DATA.	\$225.00	0.10	\$22.50
Kayla Berger	11/2/2020	Client Services Project Manager I	205 Noticing	PROCESS ADDRESS UPDATES	\$175.00	0.20	\$35.00
Vasudev Ganda	11/2/2020	Client Services Project Manager I	205 Noticing	PROCESS ADDRESS UPDATES	\$175.00	0.10	\$17.50
Janice Livingstone	12/23/2020	Client Services Project Manager I	205 Noticing	COMMUNICATIONS WITH TEAM MEMBERS REGARDING SERVICE OF FEE APPLICATION AS REQUESTED BY R. AMPORFRO	\$175.00	0.30	\$52.50
Nadia Alazri	12/23/2020	Client Services Project Manager I	205 Noticing	REVIEW AND SET-UP SERVICE REQUEST AND UPDATE NOTICING TRACKER WITH RESPECT TO EPIQ 8TH MONTHLY FEE STATEMENT	\$175.00	0.50	\$87.50

MATTER NUMBER: 205 Matter Description: Noticing							
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation
Vincent Ester	12/23/2020	Client Services Project Manager I	205 Noticing	COORDINATE SERVICE OF EPIQ 8TH CONSOLIDATED MONTHLY FEE STATEMENT	\$175.00	0.50	\$87.50
Vincent Ester	12/23/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF EPIQ 8TH CONSOLIDATED MONTHLY FEE STATEMENT	\$175.00	0.10	\$17.50
Konstantina Haidopoulos	12/24/2020	Client Services Project Manager I	205 Noticing	REVIEW SERVICE OF 8TH EPIQ FEE APPLICATION SERVED	\$175.00	0.10	\$17.50
Konstantina Haidopoulos	12/29/2020	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE OF EPIQ 8TH FEE STMT SERVE	\$175.00	0.50	\$87.50
Nadia Alazri	12/29/2020	Client Services Project Manager I	205 Noticing	REVIEW BILLING TICKET WITH RESPECT TO EPIQ 8TH FEE APP	\$175.00	0.20	\$35.00
Sena Sharon	1/6/2021	Client Services Project Manager I	205 Noticing	DOCUMENT SERVICE FOR DECEMBER 2020	\$176.00	0.20	\$35.20
TOTAL						20.50	\$3,977.70

MATTER NUMBER: 220 Matter Description: Affidavits								
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation	
Nadia Alazri	12/23/2020	Client Services Project Manager I	220 Affidavits	COORDINATE AFFIDAVIT OF SERVICE WITH RESPECT TO EPIQ 8TH MONTHLY FEE APP DOCUMENT	\$175.00	0.30	\$52.50	
Janice Livingstone	1/6/2021	Client Services Project Manager I	220 Affidavits	REVIEW AND APPROVE AFFIDAVIT OF SERVICE FOR DKT. #14454-14457	\$181.00	0.20	\$36.20	
Amy Lewis	1/13/2021	Client Services Project Manager I	220 Affidavits	RESEARCH OUTSTANDING AFFIDAVIT AND DISCUSS WITH AFFIDAVIT TEAM	\$176.00	0.50	\$88.00	
Amy Lewis	1/13/2021	Client Services Project Manager I	220 Affidavits	REVIEW STATUS OF AFFIDAVIT OF SERVICE	\$176.00	0.10	\$17.60	
Kate Fong	1/13/2021	Client Services Project Manager I	220 Affidavits	DRAFT AFFIDAVIT OF SERVICE FOR 8TH MONTHLY FEE APPLICATION.	\$176.00	1.10	\$193.60	
Amy Lewis	1/14/2021	Client Services Project Manager I	220 Affidavits	AUDIT AFFIDAVIT OF SERVICE FOR EPIQ 8TH FEE APP; REQUEST REVISIONS TO SAME AND UPDATE TRACKER	\$176.00	0.40	\$70.40	
Kate Fong	1/14/2021	Client Services Project Manager I	220 Affidavits	UPDATE AFFIDAVIT OF SERVICE FOR 8TH MONTHLY FEE APPLICATION.	\$176.00	0.60	\$105.60	
Janice Livingstone	1/26/2021	Client Services Project Manager I	220 Affidavits	REVIEW AND APPROVE UPDATED AFFIDAVIT OF SERVICE FOR EPIQ'S 8TH CONSOLIDATED MONTHLY FEE APPLICATION AS REQUESTED	\$181.00	0.10	\$18.10	
Janice Livingstone	1/26/2021	Client Services Project Manager I	220 Affidavits	PROOF PRIOR AFFIDAVITS OF SERVICE (.5); REQUEST UPDATES TO EXHIBIT IN AFFIDAVIT OF SERVICE FOR EPIQ'S 8TH CONSOLIDATED MONTHLY FEE APPLICATION (.4)	\$181.00	0.90	\$162.90	
Janice Livingstone	1/26/2021	Client Services Project Manager I	220 Affidavits	PROOF AFFIDAVIT OF SERVICE FOR EPIQ'S 8TH CONSOLIDATED MONTHLY FEE APPLICATION	\$181.00	0.40	\$72.40	
Kate Fong	1/26/2021	Client Services Project Manager I	220 Affidavits	UPDATE AOS FOR 8TH FEE APP.	\$176.00	0.40	\$70.40	
Olivia Alvarez	10/6/2020	Client Services Project Manager I	220 Affidavits	DRAFT AFFIDAVIT OF SERVICE FOR DOCKET NUMBER 14454-14457	\$175.00	0.60	\$105.00	
Olivia Alvarez	10/6/2020	Client Services Project Manager I	220 Affidavits	DRAFT AFFIDAVIT OF SERVICE FOR DOCKET NUMBER 14454-14457	\$175.00	0.40	\$70.00	
Olivia Alvarez	10/7/2020	Client Services Project Manager I	220 Affidavits	DRAFT AFFIDAVIT OF SERVICE FOR DOCKET NUMBER 14454-14457	\$175.00	1.30	\$227.50	
Olivia Alvarez	10/9/2020	Client Services Project Manager I	220 Affidavits	DRAFT AFFIDAVIT OF SERVICE FOR DOCKET NUMBER 14454-14457	\$175.00	1.20	\$210.00	
Janice Livingstone	11/3/2020	Client Services Project Manager I	220 Affidavits	REVIEW AFFIDAVIT OF SERVICE FOR DKT. #14454-14457	\$175.00	0.20	\$35.00	
Janice Livingstone	11/3/2020	Client Services Project Manager I	220 Affidavits	CONTINUE REVIEWING AFFIDAVIT OF SERVICE FOR DKT. #14454-14457, SUBMIT REQUEST FOR UPDATES	\$175.00	0.40	\$70.00	
Olivia Alvarez	11/3/2020	Client Services Project Manager I	220 Affidavits	REVISE AFFIDAVIT OF SERVICE FOR DOCKET NUMBER 14454-14457	\$175.00	0.40	\$70.00	
Amy Lewis	11/4/2020	Client Services Project Manager I	220 Affidavits	AUDIT AFFIDAVIT OF SERVICE FOR DOCKET 14454-14457; PROVIDE FEEDBACK AND UPDATE TRACKER	\$175.00	0.40	\$70.00	
TOTAL							9.90	\$1,745.20

MATTER NUMBER: 400								
Matter Description: Fee Statements								
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation	
Regina Amporfro	12/1/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATIONS	\$225.00	4.50	\$1,012.50	
Regina Amporfro	12/1/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATIONS	\$225.00	1.00	\$225.00	
Regina Amporfro	12/3/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE STATEMENT	\$225.00	1.30	\$292.50	
Regina Amporfro	12/3/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION EXHIBITS	\$225.00	0.70	\$157.50	
Regina Amporfro	12/7/2020	Client Services Project Manager II	400 Fee Statements	FORMAT FEE APPLICATION EXHIBITS	\$225.00	1.00	\$225.00	
Regina Amporfro	12/7/2020	Client Services Project Manager II	400 Fee Statements	COORDINATE FEE APPLICATION EXHIBITS	\$225.00	0.50	\$112.50	
Regina Amporfro	12/9/2020	Client Services Project Manager II	400 Fee Statements	UPDATE FEE APPLICATION DRAFT	\$225.00	0.90	\$202.50	
Regina Amporfro	12/22/2020	Client Services Project Manager II	400 Fee Statements	FORMAT OBJECTION EXHIBITS AND REVISE FEE STATEMENT FOR FILING	\$225.00	1.90	\$427.50	
Regina Amporfro	12/23/2020	Client Services Project Manager II	400 Fee Statements	PREPARE FEE APP FOR FILING AND COORDINATE SERVICE WITH TEAM	\$225.00	1.80	\$405.00	
Regina Amporfro	12/28/2020	Client Services Project Manager II	400 Fee Statements	DRAFT EXCEL FILE CONTAINING FEES FOR FEE COMMITTEE	\$225.00	0.80	\$180.00	
Regina Amporfro	1/4/2021	Client Services Project Manager II	400 Fee Statements	DRAFT SPREADSHEET CONTAINING EXPENSES BILLED DURING THIRD INTERIM FEE PERIOD	\$203.00	0.80	\$162.40	
Regina Amporfro	1/6/2021	Client Services Project Manager II	400 Fee Statements	GENERATE EXPENSE SPREADSHEET FOR SECOND FEE APPLICATION	\$203.00	1.80	\$365.40	
Regina Amporfro	1/7/2021	Client Services Project Manager II	400 Fee Statements	COORDINATE RESPONSE RE UNPAID FEE STATEMENTS FROM V. SOLER; FOLLOW UP RE SAME	\$203.00	2.30	\$466.90	
Regina Amporfro	1/11/2021	Client Services Project Manager II	400 Fee Statements	REVIEW DECEMBER INVOICE	\$203.00	0.20	\$40.60	
Regina Amporfro	1/12/2021	Client Services Project Manager II	400 Fee Statements	DRAFT DECEMBER FEE APPLICATION AND FORMAT TIME DETAIL	\$203.00	2.20	\$446.60	
Regina Amporfro	1/14/2021	Client Services Project Manager II	400 Fee Statements	DRAFT DECEMBER FEE STATEMENT	\$203.00	1.50	\$304.50	
Regina Amporfro	1/29/2021	Client Services Project Manager II	400 Fee Statements	FORWARD SPREADSHEET CONTAINING EXPENSES BILLED ON FIRST AND SECOND FEE APP	\$203.00	0.70	\$142.10	
Regina Amporfro	9/1/2020	Client Services Project Manager II	400 Fee Statements	FOLLOW UP RE INVOICES FOR FEE APPLICATION (.2); UPDATE FEE STATEMENT EXHIBITS (1.0)	\$225.00	1.20	\$270.00	
Regina Amporfro	9/17/2020	Client Services Project Manager II	400 Fee Statements	FORMAT FEE APPLICATION EXHIBITS	\$225.00	0.70	\$157.50	
Regina Amporfro	9/18/2020	Client Services Project Manager II	400 Fee Statements	REVISE FEE APPLICATION AND EXHIBITS	\$225.00	2.90	\$652.50	
Regina Amporfro	9/18/2020	Client Services Project Manager II	400 Fee Statements	COORDINATE UPDATES TO FEE APPLICATION AND EXHIBITS	\$225.00	1.50	\$337.50	
Regina Amporfro	9/21/2020	Client Services Project Manager II	400 Fee Statements	PREPARE FEE APPLICATION AND EXHIBITS FOR FILING AND CONVERT TO PDF FORMAT	\$225.00	0.90	\$202.50	
Regina Amporfro	9/25/2020	Client Services Project Manager II	400 Fee Statements	REVIEW AND UPDATE FEE APPLICATION	\$225.00	1.60	\$360.00	
Regina Amporfro	10/5/2020	Client Services Project Manager II	400 Fee Statements	COORDINATE FEE APPLICATIONS FOR FILING WITH O'NEILL & BORGES	\$225.00	5.90	\$1,327.50	
Regina Amporfro	10/5/2020	Client Services Project Manager II	400 Fee Statements	FOLLOW UP WITH FEE COMMITTEE COUNSEL RE EPIQ FEE APPLICATIONS	\$225.00	0.20	\$45.00	
Regina Amporfro	10/7/2020	Client Services Project Manager II	400 Fee Statements	FOLLOW UP WITH V. SOLER RE EPIQ FEE APPLICATIONS	\$225.00	0.90	\$202.50	
Regina Amporfro	10/23/2020	Client Services Project Manager II	400 Fee Statements	FOLLOW UP WITH V. SOLER RE EPIQ FEE APPLICATIONS	\$225.00	0.60	\$135.00	
Regina Amporfro	10/26/2020	Client Services Project Manager II	400 Fee Statements	RESPOND TO V. SOLER RE APPLICATIONS AND PAYMENTS RECEIVED	\$225.00	1.40	\$315.00	
Regina Amporfro	11/1/2020	Client Services Project Manager II	400 Fee Statements	RESPOND TO V. SOLER RE EPIQ FEES AND EXPENSES AS LISTED ON FEE APPLICATIONS	\$225.00	0.10	\$22.50	
Regina Amporfro	11/6/2020	Client Services Project Manager II	400 Fee Statements	REVIEW OPEN FEE STATEMENTS; DRAFT SPREADSHEET	\$225.00	0.90	\$202.50	
Regina Amporfro	11/6/2020	Client Services Project Manager II	400 Fee Statements	RESPOND TO V. SOLER RE FEE STATEMENTS	\$225.00	0.80	\$180.00	
Regina Amporfro	11/8/2020	Client Services Project Manager II	400 Fee Statements	REVIEW FEE ORDER RE EPIQ FEE APPS AND REVISE SPREADSHEET CONTAINING AMOUNTS DUE	\$225.00	1.40	\$315.00	

MATTER NUMBER: 400 Matter Description: Fee Statements								
Name	Date	Position	Matter Description	Detail	Hourly Rate	Hours Billed	Compensation	
Regina Amporfro	11/9/2020	Client Services Project Manager II	400 Fee Statements	RESPOND TO V. SOLER RE EPIQ FEE STATEMENT PAYMENTS	\$225.00	0.20	\$45.00	
Regina Amporfro	11/11/2020	Client Services Project Manager II	400 Fee Statements	RESPOND RE PAYMENT OF EPIQ FEE STATEMENTS	\$225.00	0.20	\$45.00	
Regina Amporfro	11/12/2020	Client Services Project Manager II	400 Fee Statements	FORWARD LIST OF UNPAID INVOICES TO REMITTANCE TEAM; DRAFT SEPTEMBER FEE STATEMENT	\$225.00	1.30	\$292.50	
Regina Amporfro	11/16/2020	Client Services Project Manager II	400 Fee Statements	GENERATE UPDATED SPREADSHEET OF FEES AND EXPENSES AS REQUESTED BY V. SOLER; REVIEW FEE STATEMENTS AND CALCULATE AMOUNTS DUE FOR SAME	\$225.00	5.80	\$1,305.00	
Regina Amporfro	11/16/2020	Client Services Project Manager II	400 Fee Statements	FOLLOW UP RE EPIQ INVOICES AND EMAIL TO V. SOLER RE SAME	\$225.00	0.30	\$67.50	
Regina Amporfro	11/17/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE STATEMENT; RESPOND TO L. SAECHAO RE INVOICES	\$225.00	1.20	\$270.00	
Regina Amporfro	11/23/2020	Client Services Project Manager II	400 Fee Statements	COORDINATE FEE APPLICATION EXHIBITS	\$225.00	1.30	\$292.50	
Regina Amporfro	11/23/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	\$225.00	0.60	\$135.00	
Regina Amporfro	11/30/2020	Client Services Project Manager II	400 Fee Statements	DRAFT FEE APPLICATION	\$225.00	1.80	\$405.00	
TOTAL							57.60	\$12,751.00

EXHIBIT E

**Summary of Actual and Necessary Epiq Corporate Restructuring, LLC
And Epiq eDiscovery Solutions Expenses for the Fourth Interim Fee Application**

Expense Category	Quantity	Unit Type	Unit Cost	Amount
HST626 - User Fees	280	EA	70.00	\$19,600.00
HST756 - Document Review Hosting	2092.825	GB	9.00	\$18,835.44
NO100 – Noticing	1294	PAG	0.10	\$129.40
NO100T – Noticing In State	524	PAG	0.10	\$52.40
NO120 - Email Noticing per File	3076	FIL	0.10	\$307.6
OS220 - Labels	83	EA	0.05	\$4.15
OS223 – Envelope #10	69	EA	0.05	\$3.45
OS225 – Envelope 9x12	14	EA	0.25	\$3.50
PRO128 - Client Media Storage	5	EA	50.00	\$250
RE100 - Postage	221.63	EA	1.00	\$221.63
RE105 - Shipping and Courier Fees	225	EA	1.00	\$225.00
RE800 - Court Docket Services	36.90	DLR	1.00	\$36.90
TOTAL				\$39,669.47